

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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: **Chapter 11 Case No.**
: **08-13555 (JMP)**
: **(Jointly Administered)**
: **Ref. Docket No. 38474**
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In re
LEHMAN BROTHERS HOLDINGS INC., et al.,
Debtors.

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

KERRY O'NEIL, being duly sworn, deposes and says:

1. I am employed as a Noticing Coordinator by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On July 8, 2013, I caused to be served the "Notice of Presentment of Stipulation and Order Resolving Objection to Claim," dated July 8, 2013 [Docket No. 38474], by causing true and correct copies to be:
 - i. delivered via electronic mail to those parties listed on the annexed Exhibit A, and
 - ii. enclosed securely in separate postage pre-paid envelopes and delivered via overnight mail to those parties listed on the annexed Exhibit B.
3. All envelopes utilized in the service of the foregoing contained the following legend:
"LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO THE ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."

Sworn to before me this
9th day of July, 2013

/s/ Panagiota Manatakis

Notary Public, State of New York

No. 01MA6221096

Qualified in Queens County

Commission Expires April 26, 2014

/s/ Kerry O'Neil
Kerry O'Neil

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EXHIBIT B

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NEW YORK, NY 10014

INTERNAL REVENUE SERVICE
SPECIAL PROCEDURES BRANCH
ATTN: DISTRICT DIRECTOR
290 BROADWAY
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FEDERAL RESERVE BANK OF PHILADELPHIA
C/O WILLIAM T. WISSER, ASSISTANT VICE PRESIDENT
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